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I hereby of	certify that this correspondence is being filed electronically with the
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	Gustavo Siller, Jr., Reg. No. 32,305
1	Name of Applicant, Assignee or Registered Representative
	Signature

Our Case No. 9281-4620 (Our Client's Case No. N US02099)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Kawasaki et al.	
Serial No.: 10/659,119) Examiner: Kevin M. Bernatz
Filing Date: September 10, 2003) Group Art Unit No.: 1773
For MAGNETIC FILM AND THIN FILM MAGNETIC HEAD USING THIS MAGNETIC FILM)))

AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This communication is in response to the Office Action dated February 9, 2006. Applicants respectfully request reconsideration of the rejection in view of the amendment and remarks presented herein.

A listing of the claims begins on page 2. Remarks begin on page 6.